DOCKET NO: 252311US2S

IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF

SYOTARO ONO, ET AL. : EXAMINER: DICKEY, T.

SERIAL NO: 10/829,173

FILED: APRIL 22, 2004 : GROUP ART UNIT: 2826

FOR: SEMICONDUCTOR DEVICE HAVING VERTICAL MOS GATE STRUCTURE AND METHOD OF MANUFACTURING THE SAME

AMENDMENT FILED CONCURRENTLY WITH REQUEST FOR CONTINUED EXAMINATION (RCE)

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

SIR:

In response to the Office Action dated January 12, 2006, please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks begin on page 7 of this paper.